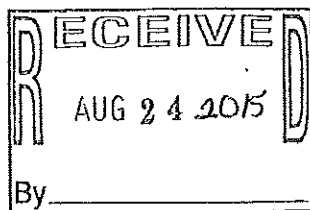


2016



**CERTIFICATE**  
To the Clerk of Osborne County, State of Kansas  
We, the undersigned, officers of  
City of Downs, Kansas

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditures for the various funds for the year 2016; and  
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2016 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2016		2			
Allocation of MVT, RVT, and 16/20M Vehicle		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
<u>Fund</u>	<u>K.S.A.</u>				
General	12-101a	8	662,577	258,545	58,553
Debt Service	10-113	9	150,345	50,122	11,351
Library	12-1220	9	25,313	20,606	4,667
Industrial Promotion	12-1617H	10	6,748	4,422	1,000
		10			
Special Highway		11	28,520		
Cemetery Care		11	2,369		
Special Parks and Recreation		12	15,410		
		12			
Water and Sewer Utility		13	462,847		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Totals	XXXXXX		1,354,129	333,695	
Notice of the vote to adopt required to be published and attached to the budg			Yes		County Clerk's Use Only
Budget Summary		16			4,415,631
Neighborhood Revitalization Rebate		17			Nov 1, 2015 Total Assessed Valuation

Assisted by:  
D. Scot Loyd, CPA, CGFM, CFE, CQMA  
Michelle Huddle, CPA  
Address:  
Swindoll, Janzen, Hawk & Loyd, LLC  
123 S. Main  
McPherson, KS 67460  
Email:  
scotloyd@sjhl.com  
mhuddle@sjhl.com

Attest: August 24 2015  
Vernon Davis  
County Clerk

John Cary  
Taryl Cordell  
John Bismette  
Debbie

Governing Body

City of Downs, Kansas

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ 317,642
2. Debt service levy in 2015 budget	- \$ 55,892
3. Tax levy excluding debt service	\$ 261,750

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ 26,501
5. Increase in personal property for 2015:	
5a. Personal property 2015	+ 139,505
5b. Personal property 2014	- 149,415
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of annexed territory for 2015:	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	- 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2015:	4,139
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	30,640
9. Total estimated valuation July 1, 2015	4,416,772
10. Total valuation less valuation adjustment (9 minus 8)	4,386,132
11. Factor for increase (8 divided by 10)	0.00699
12. Amount of increase (11 times 3)	+ \$ 1,828
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ 263,578
14. Debt service levy in this 2016 budget	50,122
15. 2016 tax levy, including debt service, prior to CPI adjustment (13 plus 14)	313,700
16. Consumer Price Index for all urban consumers for calendar year 2014	1.60%
17. Consumer Price Index adjustment (3 times 16)	\$ 4,188
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$ 317,888

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Downs, Kansas

2016

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	237,529	44,868	532	730	1,712	610
Debt Service	55,892	10,558	125	172	403	143
Library	20,021	3,782	45	62	144	51
Industrial Promotion	4,200	793	9	13	30	11
TOTAL	317,642	60,001	711	977	2,289	815

County Treas Motor Vehicle Estimate 60,001  
County Treas Recreational Vehicle Estimate 711  
County Treas 16/20M Vehicle Estimate 977  
County Treas Commercial Vehicle Tax Estimate 2,289  
County Treas Watercraft Tax Estimate 815

Motor Vehicle Factor 0.18890  
Recreational Vehicle Factor 0.00224  
16/20M Vehicle Factor 0.00308  
Commercial Vehicle Factor 0.00721  
Watercraft Factor 0.00257







**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2016

Library found in: City of Downs, Kansas  
Osborne County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2015</u>	<u>2016</u>
Ad Valorem Tax	\$20,021	\$20,606
Delinquent Tax	\$500	\$500
Motor Vehicle Tax	\$3,950	\$3,782
Recreational Vehicle Tax	\$49	\$45
16/20M Vehicle Tax	\$108	\$62
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$24,628	\$24,995
Difference in Total Taxes:	\$367	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$4,204,477	\$4,416,772
Did Assessed Valuation Decrease?	No	
Levy Rate	4.762	4.665
Difference in Levy Rate:	(0.097)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? Qualify

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.





Adopted Budget  
General

Page No. 8a

City of Downs, Kansas

2016

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2014	Office of Vote Publicati Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
General Government			
Salaries	55,121	55,000	55,000
Contractual	27,880	55,000	55,000
Commodities	1,829	2,000	2,000
Total	84,830	112,000	112,000
Police			
Contractual	82,500	82,500	82,500
Total	82,500	82,500	82,500
Street Improvement			
Salaries	11,572	15,000	15,000
Contractual	62,894	70,000	70,000
Commodities	15,962	30,000	30,000
Capital Outlay	0	0	27,818
Total	90,428	115,000	142,818
Fire			
Salaries	1,000	2,500	2,500
Contractual	12,452	13,000	13,000
Commodities	4,082	10,000	10,000
Total	17,534	25,500	25,500
Park			
Salaries	14,598	14,000	14,000
Contractual	6,943	12,000	12,000
Commodities	6,310	6,600	6,600
Total	27,851	32,600	32,600
Swimming Pool			
Salaries	27,829	23,000	23,000
Contractual	2,998	2,000	2,000
Commodities	3,260	8,500	8,500
Total	34,087	33,500	33,500
Cemetery			
Salaries	9,045	8,000	8,000
Contractual	2,567	1,500	1,500
Commodities	1,257	2,800	2,800
Total	12,869	12,300	12,300
Memorial Hall			
Salaries	9,045	9,000	9,000
Contractual	4,770	5,000	5,000
Commodities	1,176	3,000	3,000
Total	14,991	17,000	17,000
Clinic Rent			
Salaries	0		0
Contractual	0		35,982
Commodities	0		
Total	0	0	35,982
Page Total	365,090	430,400	494,200

(Note: Should agree with general sub-totals.)

City of Downs, Kansas

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	8,568	8,819	21,952
Receipts:			
Ad Valorem Tax	50,227	55,892	XXXXXX
Delinquent Tax	491	500	500
Motor Vehicle Tax	2,127	11,028	10,558
Recreational Vehicle Tax	13	136	125
16/20M Vehicle Tax	314	203	172
Commercial Vehicle Tax	0	0	493
Watercraft Tax	0	0	143
Transfer from Water & Sewer Utility	54,000	54,000	66,000
Commercial Vehicle Registration Fees	0	370	370
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	107,172	122,319	78,371
Resources Available:	115,740	131,048	100,223
Expenditures:			
Water Loan - Principal	19,853	20,591	21,359
Water Loan - Interest	11,216	10,477	9,710
Sewer Loan - Principal	52,047	50,115	71,748
Sewer Loan - Interest	23,805	25,737	27,610
Cash Basis Reserve	0	0	18,494
Neighborhood Revitalization Rebate		2,176	1,424
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	106,921	109,096	150,345
Unencumbered Cash Balance Dec 31	8,819	21,952	XXXXXX
2014/2015/2016 Budget Authority Amount	118,487	130,167	150,345
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			150,345
Tax Required			50,122
Delinquent Comp Rate:		0.0%	0
Amount of 2015 Ad Valorem Tax			50,122

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	17,993	20,021	XXXXXX
Delinquent Tax	294	500	500
Motor Vehicle Tax	4,205	3,950	3,782
Recreational Vehicle Tax	48	49	45
16/20M Vehicle Tax	128	102	62
Commercial Vehicle Tax	151	0	144
Watercraft Tax	0	0	51
Neighborhood revitalization	0	0	0
Commercial Vehicle Registration Fees	0	123	123
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	22,819	24,751	4,707
Resources Available:	22,819	24,751	4,707
Expenditures:			
Library Board	22,819	24,751	24,728
Neighborhood Revitalization Rebate			585
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	22,819	24,751	25,313
Unencumbered Cash Balance Dec 31	0	0	XXXXXX
2014/2015/2016 Budget Authority Amount	26,476	28,462	25,313
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			25,313
Tax Required			20,606
Delinquent Comp Rate:		0.0%	0
Amount of 2015 Ad Valorem Tax			20,606

City of Downs, Kansas

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Industrial Promotion			
Unencumbered Cash Balance Jan 1	0	420	948
Receipts:			
Ad Valorem Tax	3,522	4,200	XXXXXXXXXXXXXXXX
Delinquent Tax	59	500	500
Motor Vehicle Tax	841	775	792
Recreational Vehicle Tax	10	10	9
16/20M Vehicle Tax	30	21	13
Commercial Vehicle Tax	26	0	30
Watercraft Tax	0	0	11
Commercial Vehicle Registration Fees	0	22	22
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,498	5,528	1,378
Resources Available:	4,498	5,948	2,326
Expenditures:			
Payments to Downs Enterprises	4,078	5,000	6,623
Neighborhood Revitalization Rebate			125
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,078	5,600	6,748
Unencumbered Cash Balance Dec 31	420	948	XXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	6,022	6,101	6,748
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,748
		Tax Required	4,422
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			4,422

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2015 Ad Valorem Tax			0

City of Downs, Kansas

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	6,842	28,101	5,540
Receipts:			
State of Kansas Gas Tax	22,921	22,950	22,980
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	22,921	22,950	22,980
Resources Available:	29,763	51,051	28,520
Expenditures:			
Contractual	1,662	100	100
Commodities	0	45,411	28,420
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,662	45,511	28,520
Unencumbered Cash Balance Dec 31	28,101	5,540	0
2014/2015/2016 Budget Authority Amount	60,941	45,511	28,520

Adopted Budget

Cemetery Care	Prior Year	Current Year	Proposed Budget
	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	8,332	8,701	1,269
Receipts:			
Donations	265	1,000	1,000
Interest on Idle Funds	104	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	369	1,100	1,100
Resources Available:	8,701	9,801	2,369
Expenditures:			
Contractual	0	1,000	1,000
Commodities	0	1,000	1,000
Capital Outlay	0	6,532	369
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	8,532	2,369
Unencumbered Cash Balance Dec 31	8,701	1,269	0
2014/2015/2016 Budget Authority Amount	9,992	8,532	2,369

City of Downs, Kansas

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Parks and Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	9,868	12,210	13,810
Receipts:			
Donations	2,601	1,500	1,500
Grain Sales	1,829	100	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,430	1,600	1,600
Resources Available:	14,298	13,810	15,410
Expenditures:			
Commodities	2,088	0	15,410
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,088	0	15,410
Unencumbered Cash Balance Dec 31	12,210	13,810	0
2014/2015/2016 Budget Authority Amount	13,467	13,868	15,410

Adopted Budget

0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount	0	0	0

City of Downs, Kansas

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Water and Sewer Utility	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	328,002	266,847	171,847
Receipts:			
Sales	262,174	290,000	290,000
Connection Fees	0	1,000	1,000
Reimbursed Expenses	3,036	0	0
Interest on Idle Funds			
Miscellaneous	5,270	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>270,480</b>	<b>291,000</b>	<b>291,000</b>
<b>Resources Available:</b>	<b>598,482</b>	<b>557,847</b>	<b>462,847</b>
Expenditures:			
Water Production			
Personal Services	0	38,000	38,000
Contractual	56,883	86,000	86,000
Commodities	51,485	50,000	50,000
Capital Outlay	0	0	0
Sewer			
Personal Services	31,854	30,000	30,000
Contractual	22,037	20,000	20,000
Commodities	3,295	5,000	5,000
Capital Outlay	0	0	0
General and Administrative			
Personal Services	18,125	24,000	24,000
Contractual	30,662	20,000	20,000
Commodities	10,324	4,000	4,000
Capital Outlay	0	0	89,847
Other Expenditures			
Sales Tax	1,384	2,500	2,500
Water Protection Fee	1,586	2,500	2,500
Transfer to Bond and Interest - Water	54,000	54,000	66,000
Transfer to General Fund	50,000	50,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>331,635</b>	<b>386,000</b>	<b>462,847</b>
Unencumbered Cash Balance Dec 31	266,847	171,847	0
2014/2015/2016 Budget Authority Amount	601,400	593,002	462,847





**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2014 is to be shown)*



### Non-Budgeted Funds-B

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
Cemetery Endowment		Ambulance Fund		Marie Thomas Trust		Memorial Park Trust		Geometric Street Project											
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered			
Cash Balance Dec 31	18,067	Cash Balance Dec 31	5,653	Cash Balance Dec 31	14,492	Cash Balance Dec 31	11,672	Cash Balance Dec 31	-4,943	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31			
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			
None	0	None	0	None	0	Donations	455	State Grant	20,588										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	455	Total Receipts	20,588										
Resources Available:	18,067	Resources Available:	5,653	Resources Available:	14,492	Resources Available:	12,127	Resources Available:	15,645										
Expenditures:				Expenditures:				Expenditures:				Expenditures:				Expenditures:			
None	0	None	0	Contractual Services	1,000	None	0	Expenditure	15,645										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,000	Total Expenditures	0	Total Expenditures	15,645										
Cash Balance Dec 31	18,067	Cash Balance Dec 31	5,653	Cash Balance Dec 31	13,492	Cash Balance Dec 31	12,127	Cash Balance Dec 31	0										

**\*\*Note:** These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of  
**City of Downs, Kansas**  
will meet on August 10, 2015 at 6:00 p.m. at City Hall for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate *
General	546,977	56.568	605,051	56.495	662,577	258,545	58.537
Debt Service	106,921	13.310	109,096	13.294	150,345	50,122	11.348
Library	22,819	4.768	24,751	4.762	25,313	20,606	4.665
Industrial Promotion	4,078	0.936	5,000	0.999	6,748	4,422	1.001
Special Highway	1,662		45,511		28,520		
Cemetery Care			8,532		2,369		
Special Parks and Recreation	2,088				15,410		
Water and Sewer Utility	331,635		386,000		462,847		
Non-Budgeted Funds-A	14,671						
Non-Budgeted Funds-B	16,645						
Totals	1,047,496	75.582	1,183,941	75.550	1,354,129	333,695	75.551
Less: Transfers	113,708		109,000		96,000		
Net Expenditure	933,788		1,074,941		1,258,129		
Total Tax Levied	313,110		317,642		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	3,887,555		4,204,477		4,416,772		
Outstanding Indebtedness, January 1,	2013		2014		2015		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	1,317,947		1,248,072		1,431,272		
Lease Purchase Principal	0		0		0		
Total	1,317,947		1,248,072		1,431,272		

\*Tax rates are expressed in mills

Vickie Oviatt  
City Official Title: City Clerk

City of Downs, Kansas

2016

2016 Neighborhood Revitalization Rebate

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General	258,545	58.537	7,343
Debt Service	50,122	11.348	1,424
Library	20,606	4.665	585
Industrial Promotion	4,416	1.000	125
TOTAL	333,689	75.550	9,477

2015 July 1 Valuation: 4,416,772

Valuation Factor: 4,416.772

Neighborhood Revitalization Subj to Rebate: 125,450

Neighborhood Revitalization factor: 125.45

\*\*This information comes from the 2016 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

STATE OF KANSAS

Osborne

COUNTY

SS.

# Affidavit of Publication

**Frank Mercer**, being first duly sworn, deposes and says: That he is publisher of the *Downs News and Times*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Osborne County, Kansas, with a general paid circulation on a weekly basis in Osborne County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Downs, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said

newspaper for 1 consecutive Week,

the first publication thereof being made as aforesaid on

the 30 day of July, 2015,

with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_\_

Signed: \_\_\_\_\_

Subscribed and sworn to before me this 31

Notary Public, State of Kansas  
 Expires 8-3-2016

Notary Public's Signature \_\_\_\_\_

My commission expires: 8-3-2016Publication Fee \$ 67.50Affidavit, Notary's Fee \$ .50

Additional copies @ \$ \_\_\_\_\_

Total Publication Fee \$ 68.00

(Published Thursday, July 30, 2015, in the Downs News & Times.)

## NOTICE OF BUDGET HEARING

The governing body of  
**City of Downs, Kansas**  
 will meet on August 10, 2015 at 6:00 p.m. at City Hall for the purpose of  
 hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
 Detailed budget information is available at City Hall and will be available at this hearing.  
**BUDGET SUMMARY:**  
 Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.  
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimated Tax Rate *
General	546,977	56.568	605,031	56.495	657,577	253,243	59.327
Debt Service	106,921	12.310	109,096	13.294	150,545	30,122	11.348
Library	22,819	4.768	24,731	4.768	25,331	20,605	4.665
Industrial Promotion	4,076	7.0936	5,000	0.999	6,748	4,422	1.001
Special Highway	1,652		45,511		28,520		
Cemetery Care			8,532		2,369		
Special Parks and Recreation	2,038				15,410		
Water and Sewer Utility	351,635		386,000		467,847		
Non-Budgeted Funds-A	14,671						
Non-Budgeted Funds-B	16,643						
Totals	713,067	75.582	1,183,941	75.550	1,134,129	733,695	75.551
Less: Treasurer	113,703		107,641		96,000		
Net Expenditures	600,364		1,076,300		1,038,129		
Total Tax Levied	315,110		317,612				
Assessed Valuation	3,887,555		4,204,477		4,416,772		
Outstanding Indebtedness, January 1,	2013		2014		2015		
O.G. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	1,317,947		1,248,072		1,431,272		
Lease Purchase Principal	0		0		0		
Total	1,317,947		1,248,072		1,431,272		

\*Tax rates are expressed in mills

Vickie Orfan

City Official Title

City Clerk

RESOLUTION NO. 15-2

*A resolution expressing the property taxation policy of the City Council of the City of Downs with respect to financing the annual budget for 2016*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2016 budget of the City of Downs exceeding the amount levied to finance the 2015 budget of the City of Downs, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2014, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, the City of Downs provides essential services to protect the citizens of the city; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the City Council that a levy of property taxes in support of the 2016 budget exceeding the amount levied in 2015, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 10 day of August, 2015 by the City Council. Downs, Kansas.



City Council

[Signature]

Teryl Condit

[Signature]  
[Signature]  
John Bismette

STATE OF KANSAS  
Osborne  
COUNTY SS.

# Affidavit of Publication

AUG 21 2015

**Frank Mercer**, being first duly sworn, deposes and says: That he is publisher of the *Downs News and Times*, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Osborne County, Kansas, with a general paid circulation on a weekly basis in Osborne County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Downs, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week, the first publication thereof being made as aforesaid on the 13 day of Aug, 2015, with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_  
\_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_

Signed: \_\_\_\_\_

Subscribed and sworn to before me this 14

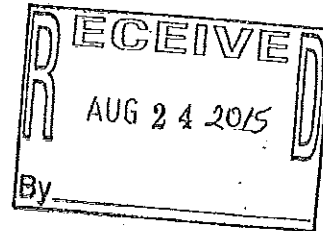
day of Aug, 2015.

**RICHELLE TWENTER**  
Notary Public - State of Kansas  
My Appt. Expires 8-31-2016

Notary Public's Signature \_\_\_\_\_

My commission expires: 8-3-2016

Publication Fee \$ 20.25  
Affidavit, Notary's Fee \$ .50  
Additional copies @ \$ \_\_\_\_\_  
Total Publication Fee \$ 20.75



(Published Thursday, Aug. 13, 2015, in the Downs News & Times.)  
Notice of Vote - City of Downs, Kansas  
Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047

Total Property Tax Levied	\$ 317,642
2015 Budget	\$ 333,695
2016 Budget	Approved (vote) <u>5</u> to _____